

February 5, 2010

Sunwest Management, Inc
3723 Fairview Industrial Dr, SE
Suite 270, PO Box 3006
Salem, OR 97302-0006

Attn: Shirley Dunn

SPECIAL SERVICES RENDERED
By Alvarez & Marsal Healthcare Industry Group, LLC
During the Period
January 01, 2010 - January 31, 2010

<u>Name</u>	<u>Title</u>	<u>Hours</u>	<u>Rate/Hr</u>	<u>Fees</u>
<u>Financial Advisory Services</u>				
Paul Rundell	Managing Director	26.00	450.00	\$ 11,700.00
Matt Marcos	Senior Director	135.80	450.00	61,110.00
Jeff Yim	Senior Associate	90.00	375.00	33,750.00
Total		251.80		\$ 106,560.00
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Total Fees				\$ 106,560.00
Adjustment (1)				(4,212.50)
Out-of-Pocket Expenses				15,461.28
Total Fees and Out-of-Pocket Expenses				\$ 117,808.78

NOTES:

(1) The adjustment is a reversal of a rate adjustment for the month of December as requested by client

Wire Instructions:

Bank:	J.P. Morgan Chase
ABA:	021000021
Account Name:	Alvarez & Marsal, LLC
Account Number:	9 5 7 3 4 7 8 4 7
Project Number	83009

Expense Summary

January 01, 2010 - January 31, 2010

Employee	Expense Type							Grand Total
	Airfare	Car Rental	Trans	Parking	Misc	Meals	Hotel	
Paul Rundell	\$ -	\$ -	\$ -	\$ -	\$ 61.40	\$ -	\$ -	\$ 61.40
Matthew Marcos	4,897.30		1,119.07		29.95	1,214.90	3,364.29	10,625.51
Jeff Yim	1,861.17	364.30	475.00		12.27	228.35	1,833.28	4,774.37
	\$ 6,758.47	\$ 364.30	\$ 1,594.07	\$ -	\$ 103.62	\$ 1,443.25	\$ 5,197.57	\$ 15,461.28

Alvarez & Marsal
Time Codes

Code	Definition
1	Accounting/auditing
2	Admin services
3	Assessment services
4	Asset analysis and recovery
5	Asset disposition
6	Business analysis
7	Business operation
8	CRO governance
9	Case administration
10	Cash management
11	Claims admin and objections
12	Communications
13	Consulting
14	Contract/lease assume/reject
15	Corporate finance
16	DIP financing/cash collateral
17	Data analysis
18	Employee benefits/pensions
19	Fee/employment applications
20	Fee/employment objections
21	Financing
22	Governance matters
23	Insurance
24	Investor relations
25	Litigation support
26	Meeting of creditors
27	Plan and disclosure statement
28	Plan process
29	Post confirmations
30	Reclamation claims
31	Schedules & statements of financial affairs
32	Strategic planning
33	Tax issues
34	Testimony
35	Travel time
36	Valuation

Alvarez & Marsal
Expense Codes

Code	Definition
A	Airfare
B	Business meals
C	Car rental expense
D	Lodging
E	Marketing/business development
F	Mileage expense
G	Miscellaneous expense
H	Parking
I	Telecommunication expense
J	Taxi Fare

Alvarez & Marsal
Time Detail

Initials	Date	Code	Task Detail	Time	Hourly Rate	Fees
PBR	1/4/10	5	Worked on Graysonview and other sale issues	2.00	\$ 450	900.00
PBR	1/5/10	5	Worked on Graysonview and other sale issues, including conversations with buyers	2.00	\$ 450	900.00
PBR	1/6/10	5	Worked on asset disposition issues with a few brokers and Tim Conway	2.00	\$ 450	900.00
PBR	1/7/10	5	Worked on asset disposition issues with a few buyers and brokers	2.00	\$ 450	900.00
PBR	1/8/10	5	Worked on asset disposition issues with a few buyers	2.00	\$ 450	900.00
PBR	1/11/10	5	Worked on Graysonview issues	1.00	\$ 450	450.00
PBR	1/12/10	5	Worked on asset disposition issues with a few buyers and brokers	2.00	\$ 450	900.00
PBR	1/13/10	5	Call with GE and worked on asset disposition issues	1.00	\$ 450	450.00
PBR	1/14/10	5	Worked on asset disposition issues with a few buyers and brokers	1.00	\$ 450	450.00
PBR	1/15/10	5	Worked on asset disposition issues with a few buyers and brokers	1.00	\$ 450	450.00
PBR	1/19/10	5	Worked on asset disposition issues with a few buyers and brokers (Graysonview, Coopervila and Legacy of Dallas)	1.00	\$ 450	450.00
PBR	1/20/10	5	Worked on asset disposition issues with a few buyers and brokers (Graysonview, Coopervila and Legacy of Dallas)	1.00	\$ 450	450.00
PBR	1/21/10	5	Worked on asset disposition issues with a few buyers and brokers (Graysonview, Coopervila and Legacy of Dallas)	2.00	\$ 450	900.00
PBR	1/25/10	5	Worked on asset disposition issues with a few buyers and brokers (Graysonview, Coopervila and Legacy of Dallas)	1.00	\$ 450	450.00
PBR	1/26/10	5	Worked on asset disposition issues with a few buyers and brokers (Graysonview, Coopervila and Legacy of Dallas)	1.00	\$ 450	450.00
PBR	1/27/10	5	Worked on asset disposition issues with a few buyers and brokers - Weatherly & Waterfield	1.00	\$ 450	450.00
PBR	1/28/10	5	Worked on asset disposition issues with a few buyers and brokers - closing of Weatherly & Legacy of Dallas	2.00	\$ 450	900.00
PBR	1/29/10	5	Worked on asset disposition issues with a few buyers and brokers - closing of Weatherly & Legacy of Dallas	1.00	\$ 450	450.00
JY	1/1/10	15	Pending and negotiated loan schedule review and update	0.50	\$ 375	187.50
JY	1/1/10	21	Financial model review and update	0.50	\$ 375	187.50
JY	1/3/10	15	Working Group List Re: AEW Financing	0.20	\$ 375	75.00
JY	1/3/10	21	Due Diligence assistance / schedule preparation - Re: AEW Financing	0.30	\$ 375	112.50
JY	1/4/10	21	Due Diligence assistance / schedule preparation - Re: AEW Financing	0.40	\$ 375	150.00
JY	1/4/10	21	Financial model review and update	3.40	\$ 375	1,275.00
JY	1/4/10	21	CS Debt review / confirmation	0.20	\$ 375	75.00
JY	1/5/10	21	Due Diligence assistance / schedule preparation - Re: AEW Financing	4.50	\$ 375	1,687.50
JY	1/5/10	21	13 week cash flow preparation - Re: AEW Financing	3.50	\$ 375	1,312.50
JY	1/6/10	21	Due Diligence assistance / schedule preparation - Re: AEW Financing	3.80	\$ 375	1,425.00
JY	1/6/10	21	13 week cash flow preparation - Re: AEW Financing	3.20	\$ 375	1,200.00
JY	1/6/10	21	Due Diligence meeting - Re: AEW Financing / Property review	1.00	\$ 375	375.00
JY	1/7/10	21	Due Diligence assistance / schedule preparation - Re: AEW Financing	2.20	\$ 375	825.00
JY	1/7/10	21	13 week cash flow preparation - Re: AEW Financing	3.30	\$ 375	1,237.50
JY	1/7/10	21	Due Diligence meeting - Re: AEW Financing / Property review	1.50	\$ 375	562.50
JY	1/7/10	31	PSA schedule review	0.40	\$ 375	150.00
JY	1/7/10	21	Sunwest Financials review - November YTD	0.60	\$ 375	225.00
JY	1/9/10	21	13 week cash flow preparation - Re: AEW Financing	3.20	\$ 375	1,200.00
JY	1/9/10	15	GE Cash / Reserve analysis	2.80	\$ 375	1,050.00
JY	1/10/10	36	Preparation / Call - Sunwest Valuation analysis - Re: AEW Financing	2.20	\$ 375	825.00
JY	1/10/10	36	Sunwest Valuation analysis - Call Re: AEW Financing	1.80	\$ 375	675.00
JY	1/11/10	15	GE Cash / Reserve analysis	0.80	\$ 375	300.00
JY	1/11/10	21	Due Diligence assistance / schedule preparation - Re: AEW Financing	1.50	\$ 375	562.50
JY	1/11/10	21	13 week cash flow preparation - Re: AEW Financing	2.70	\$ 375	1,012.50
JY	1/11/10	21	Recovery analysis - Re: AEW Financing	2.50	\$ 375	937.50
JY	1/12/10	15	Preparation / Call with Moelis re: Sunwest valuation	1.20	\$ 375	450.00
JY	1/12/10	21	CS Debt review / confirmation	0.20	\$ 375	75.00
JY	1/12/10	21	Monthly cash flow preparation - Re: AEW Financing	6.40	\$ 375	2,400.00
JY	1/12/10	21	Due Diligence assistance / schedule preparation - Re: AEW Financing	1.40	\$ 375	525.00
JY	1/12/10	15	GE Property Financial analysis	0.30	\$ 375	112.50
JY	1/13/10	36	Preparation / Call - Re: AEW Financing	1.50	\$ 375	562.50
JY	1/13/10	31	PSA schedule review	0.50	\$ 375	187.50

Alvarez & Marsal
Time Detail

Initials	Date	Code	Task Detail	Time	Hourly Rate	Fees
JY	1/14/10	21	Sunwest Debt / Term Sheet Analysis and schedule preparation	6.50	\$ 375	2,437.50
JY	1/15/10	15	Moelis re: Sunwest valuation	0.50	\$ 375	187.50
JY	1/18/10	21	Sunwest Financials review - November LTM	1.50	\$ 375	562.50
JY	1/19/10	36	Preparation / Call - Sunwest Valuation analysis - Re: AEW Financing	2.00	\$ 375	750.00
JY	1/20/10	21	Due Diligence meeting - Re: AEW Financing / Property review	5.80	\$ 375	2,175.00
JY	1/20/10	15	Pending and negotiated loan schedule review and update	2.70	\$ 375	1,012.50
JY	1/21/10	21	Due Diligence meeting - Re: AEW Financing / Property review	5.40	\$ 375	2,025.00
JY	1/21/10	15	Pending and negotiated loan schedule review and update	2.60	\$ 375	975.00
JY	1/22/10	21	Due Diligence assistance / schedule preparation - Re: AEW Financing	0.30	\$ 375	112.50
JY	1/22/10	15	Pending and negotiated loan schedule review and update	1.70	\$ 375	637.50
JY	1/23/10	21	Due Diligence assistance / schedule preparation - Re: AEW Financing	0.50	\$ 375	187.50
JY	1/25/10	15	Pending and negotiated loan schedule review and update	1.00	\$ 375	375.00
JY	1/25/10	21	Due Diligence assistance / schedule preparation - Re: AEW Financing	0.50	\$ 375	187.50
JY	1/26/10	15	Pending and negotiated loan schedule review and update	0.50	\$ 375	187.50
VMM	1/1/10	21	Call with PCB re: loan restructuring	0.90	\$ 450	405.00
VMM	1/2/10	21	Review CS 20 and 27 load modification agreement	1.40	\$ 450	630.00
VMM	1/2/10	15	AEW due diligence requests	0.50	\$ 450	225.00
VMM	1/4/10	21	Review CS 20 and 27 load modification agreement	1.50	\$ 450	675.00
VMM	1/5/10	15	Review AEW PFA	0.90	\$ 450	405.00
VMM	1/5/10	15	Reviewed weekly cash flow	0.80	\$ 450	360.00
VMM	1/5/10	5	Smart Park sale	0.40	\$ 450	180.00
VMM	1/5/10	15	Meeting with AEW re due diligence	3.70	\$ 450	1,665.00
VMM	1/5/10	15	Meeting with AEW and SW re due diligence	2.50	\$ 450	1,125.00
VMM	1/6/10	15	Meeting with AEW and SW re due diligence	8.40	\$ 450	3,780.00
VMM	1/6/10	21	Call with GE	0.80	\$ 450	360.00
VMM	1/6/10	21	Call with Marathon about loan	0.40	\$ 450	180.00
VMM	1/7/10	15	Meeting with AEW re due diligence	9.30	\$ 450	4,185.00
VMM	1/8/10	21	Review of GE loan dox to prepare CF analysis	1.30	\$ 450	585.00
VMM	1/8/10	21	Call with Marathon about loan	0.50	\$ 450	225.00
VMM	1/8/10	15	Prepared recovery, cash flow analysis for FE	5.70	\$ 450	2,565.00
VMM	1/8/10	15	Reviewed BX final PSA comments	0.30	\$ 450	135.00
VMM	1/8/10	15	Reviewed weekly cash flow	0.70	\$ 450	315.00
VMM	1/9/10	6	Reviewed HDG report	1.10	\$ 450	495.00
VMM	1/9/10	21	Reviewed GE projections	0.70	\$ 450	315.00
VMM	1/10/10	15	Calls with MC advisors on the AEW deal	1.70	\$ 450	765.00
VMM	1/10/10	15	Reviewed weekly cash flow	0.40	\$ 450	180.00
VMM	1/10/10	6	Reviewed HDG report	0.70	\$ 450	315.00
VMM	1/11/10	15	Prepared recovery, cash flow analysis for FE	1.30	\$ 450	585.00
VMM	1/11/10	15	Discussed recovery analysis	1.60	\$ 450	720.00
VMM	1/11/10	21	Reviewed GE projections	0.50	\$ 450	225.00
VMM	1/11/10	6	Update stand-alone sources and uses	1.70	\$ 450	765.00
VMM	1/11/10	15	Calls with FE re: recovery, etc.	1.10	\$ 450	495.00
VMM	1/11/10	15	Calls with MC re: recoveries, etc.	0.70	\$ 450	315.00
VMM	1/11/10	15	Worked on weekly CF	0.30	\$ 450	135.00
VMM	1/12/10	32	Meeting with CRO team et al re: planning	8.10	\$ 450	3,645.00
VMM	1/12/10	15	Worked on bridge from H&A projections to A&M projections to CF	1.70	\$ 450	765.00
VMM	1/13/10	15	Meeting with AEW re due diligence	4.50	\$ 450	2,025.00
VMM	1/13/10	15	Meeting with MC re: deal points	1.10	\$ 450	495.00
VMM	1/14/10	15	Meeting with AEW re due diligence	9.10	\$ 450	4,095.00
VMM	1/15/10	15	Reviewed BX communication	0.30	\$ 450	135.00
VMM	1/15/10	15	Reviewed CF with SD	0.30	\$ 450	135.00
VMM	1/15/10	15	Calls with Moelis about how to value Senior Housing	1.50	\$ 450	675.00
VMM	1/15/10	2	Administration	0.80	\$ 450	360.00
VMM	1/16/10	15	Calls with MC	0.70	\$ 450	315.00
VMM	1/17/10	15	Calls with MC	1.30	\$ 450	585.00
VMM	1/17/10	15	Calls re: recovery analysis	0.90	\$ 450	405.00
VMM	1/18/10	15	Calls, email with AEW re: due diligence	2.40	\$ 450	1,080.00
VMM	1/19/10	32	Meeting with CRO	1.30	\$ 450	585.00
VMM	1/19/10	15	Meeting with MC re: deal points	1.20	\$ 450	540.00

Alvarez & Marsal
Time Detail

Initials	Date	Code	Task Detail	Time	Hourly Rate	Fees
VMM	1/19/10	15	Meeting with AEW, CRO, MC	2.50	\$ 450	1,125.00
VMM	1/19/10	21	Call with GE re: fee allocations	0.60	\$ 450	270.00
VMM	1/20/10	15	Meeting with AEW re: due diligence	9.60	\$ 450	4,320.00
VMM	1/21/10	21	Meeting e: loan status and asset disposition	2.70	\$ 450	1,215.00
VMM	1/21/10	15	Meeting with SW and AEW re: diligence	7.30	\$ 450	3,285.00
VMM	1/21/10	21	Call with GE re: reserves	0.70	\$ 450	315.00
VMM	1/21/10	15	Call with CRO team re: deal status	0.50	\$ 450	225.00
VMM	1/22/10	15	Calls with Mc re: AEW deal	1.30	\$ 450	585.00
VMM	1/22/10	15	Calls with potential CEO candidate	0.70	\$ 450	315.00
VMM	1/22/10	21	Calls with PCB re: loan	0.50	\$ 450	225.00
VMM	1/23/10	15	Calls with MC re: AEW deal	0.90	\$ 450	405.00
VMM	1/25/10	15	BX trx analysis	0.70	\$ 450	315.00
VMM	1/25/10	15	Calls with AEW re: Due diligence, market comps	1.30	\$ 450	585.00
VMM	1/25/10	15	Estimate of claims for AEW	0.60	\$ 450	270.00
VMM	1/26/10	15	Discussed claims estimates with AEW	0.70	\$ 450	315.00
VMM	1/26/10	21	Reviewed debt schedule	0.30	\$ 450	135.00
VMM	1/26/10	5	Call with GG re: smart park sale	0.60	\$ 450	270.00
VMM	1/26/10	15	Calls with AEW re: Due diligence	2.30	\$ 450	1,035.00
VMM	1/26/10	21	Reviewed various loan term sheets	0.50	\$ 450	225.00
VMM	1/27/10	21	Call with GE	0.50	\$ 450	225.00
VMM	1/27/10	21	Calls with PCB re: loan restructuring	1.30	\$ 450	585.00
VMM	1/27/10	21	Review PCB term sheet	0.30	\$ 450	135.00
VMM	1/27/10	15	Review of holdco, divestco, trustco for BX, AEW, and stand-alone	0.30	\$ 450	135.00
VMM	1/27/10	15	Calls with AEW re: due dil	4.20	\$ 450	1,890.00
VMM	1/28/10	15	Calls re: BX information request	0.60	\$ 450	270.00
VMM	1/28/10	15	Calls with AEW re due dil	3.70	\$ 450	1,665.00
VMM	1/28/10	15	Calls with AEW, SW re: tax schedules	1.20	\$ 450	540.00
VMM	1/28/10	5	Review smart park dox	0.20	\$ 450	90.00
VMM	1/29/10	15	Review memo re: sale process	0.30	\$ 450	135.00
VMM	1/29/10	15	Calls with SW re: BX additional information requests	0.60	\$ 450	270.00
VMM	1/29/10	15	Various due diligence requests from AEW	1.30	\$ 450	585.00
Total				251.80		\$106,560.00

Alvarez & Marsal
Expense Detail

Initials	Date	Code	Task Detail	Expenses
PBR	1/31/10	I	Sunwest Portion of wireless calls	\$ 61.40
VMM	1/4/10	A	Flight SLC/PDX	645.70
VMM	1/8/10	A	Flight PDX/JFK	445.40
VMM	1/10/10	A	Flight JFK/PDX	375.40
VMM	1/12/10	A	Flight PDX/BOS	460.40
VMM	1/14/10	A	Flight BOS/LGA	224.70
VMM	1/16/10	A	LGA/PDX	793.60
VMM	1/22/10	A	PDX/JFK	434.70
VMM	1/25/10	A	JFK/PDX	1,062.70
VMM	1/28/10	A	PDX/JFK	454.70
VMM	1/4/10	B	Working breakfast	7.53
VMM	1/7/10	B	Working Dinner 10 people	469.55
VMM	1/13/10	B	Working breakfast	11.25
VMM	1/14/10	B	Working meal BOS	33.62
VMM	1/18/10	B	Working meal MSP	28.85
VMM	1/20/10	B	Working meal with AEW, MC - 10 pax	664.10
VMM	1/4/10	D	Portland Hotel	923.50
VMM	1/10/10	D	Portland Hotel	436.80
VMM	1/14/10	D	Boston Hotel	378.29
VMM	1/22/10	D	Portland Hotel	1,114.90
VMM	1/28/10	D	Portland Hotel	510.80
VMM	1/10/10	G	Wireless access	29.95
VMM	1/4/10	J	taxi from PDX	50.00
VMM	1/4/10	J	To SLC	120.00
VMM	1/8/10	J	taxi from JFK	80.00
VMM	1/8/10	J	taxi to PDX	50.00
VMM	1/10/10	J	taxi to JFK	80.00
VMM	1/10/10	J	taxi from PDX	50.00
VMM	1/13/10	J	taxi from BOS	24.00
VMM	1/13/10	J	taxi to PDX	40.00
VMM	1/14/10	J	To BOS	20.00
VMM	1/14/10	J	From LGA	50.00
VMM	1/17/10	J	To LGA	200.00
VMM	1/18/10	J	From PDX	40.00
VMM	1/22/10	J	From JFK	80.00
VMM	1/22/10	J	To PDX	50.00
VMM	1/25/10	J	Taxi from JFK	55.07
VMM	1/28/10	J	From JFK	80.00
VMM	1/28/10	J	To PDX	50.00
JY	1/4/10	A	Flight - ORD to PDX	294.70
JY	1/7/10	A	Flight - PDX to ORD	289.70
JY	1/11/10	A	Flight - MDW to PDX	252.70
JY	1/13/10	A	Flight - PDX to ORD	296.69
JY	1/19/10	A	Flight - ORD to PDX	430.69
JY	1/22/10	A	Flight - PDX to ORD	296.69
JY	1/4/10	B	Working Meal	21.00
JY	1/5/10	B	Working Meal	17.00
JY	1/11/10	B	Working Meal	20.45
JY	1/12/10	B	Working Meal	20.00
JY	1/20/10	B	Working Meal	30.50
JY	1/20/10	B	Working Meal (MM, JY, BB, and 7 representatives of MC)	62.95
JY	1/21/10	B	Working Meal (MM, JY, BB, and 7 representatives of MC)	56.45
JY	1/7/10	C	Gas for Rental	29.69

**Alvarez & Marsal
Expense Detail**

Initials	Date	Code	Task Detail	Expenses
JY	1/8/10	C	Rental Car	169.07
JY	1/22/10	C	Rental Car	165.54
JY	1/8/10	D	Hotel Costs - 1/4 - 1/8	641.47
JY	1/13/10	D	Hotel Costs - 1/11 - 1/13	580.09
JY	1/22/10	D	Hotel Costs - 1/19 - 1/22	611.72
JY	1/27/10	I	Sunwest Portion of wireless calls	12.27
JY	1/4/10	J	Taxi Fares - to Hotel	40.00
JY	1/4/10	J	Taxi Fares - to ORD	40.00
JY	1/8/10	J	Taxi Fares - to Home from ORD	40.00
JY	1/8/10	J	Taxi Fares - to PDX	35.00
JY	1/11/10	J	Taxi Fares - to Hamstreet Office	40.00
JY	1/11/10	J	Taxi Fares - to MDW	40.00
JY	1/13/10	J	Taxi Fares - to Home from ORD	40.00
JY	1/13/10	J	Taxi Fares - to PDX	40.00
JY	1/19/10	J	Taxi Fares - to Hotel	40.00
JY	1/19/10	J	Taxi Fares - to ORD	40.00
JY	1/22/10	J	Taxi Fares - to Home from ORD	40.00
JY	1/22/10	J	Taxi Fares - to PDX	40.00
Total				\$ 15,461.28